

根西岛税收居民身份认定规则

一、个人

个人

税收居民的定义参见1975年修订的根西岛所得税法第3章的相关规定。

关于根西岛税收居民及相关所得税纳税义务的说明参见 <http://theoldsite.gov.gg/CHttpHandler.ashx?id=90433&p=0> 。

所得税主管税务机关发布的实践说明（“SOP”）对税收居民的相关信息作出了进一步说明。（详见 R 开头的章节主要是企业所得税的相关内容）。最新发布的 SOP（R14 章节）参见 <http://theoldsite.gov.gg/CHttpHandler.ashx?id=98154&p=0> 。

二、实体

公司

A. “公司”的定义参见所得税法第209（1）章节：“任何法人或非法人实体，不包括合伙企业…”

根据所得税法第4章节的规定，公司的实际控制在根西岛境内发生，或者公司在根西岛境内注册成立并且未根据所得税法第40A章节的规定获得所得税豁免的，视为根西岛税收居民。

根据1989所得税（豁免主体）条例1和2规定，所得税法第40A章节规定的豁免仅适用于集合投资计划。

所得税主管税务机关发布的实践说明（“SOP”）对居民公司的相关信息作出了进一步说明，以“C”开头的章节是公司所得税的相关内容。最新发布的 SOP 的 C52，为有关“公司居民身份”认定问题，请参见 <http://theoldsite.gov.gg/CHttpHandler.ashx?id=98154&p=0>。

基金会

基金会符合公司的定义（即前述的：“任何注册或非注册实体，不包括合伙企业...”）。因此，居民身份依照所得税法第 4 章节的相关规定进行认定（与公司的规定相同）。

三、不视为税收居民的实体

合伙企业

根据根西岛所得税法的规定，合伙企业为税收透明体。因此，合伙人（个人或公司）须根据所得税法第 42（1）章就各自分配到的利润/收入份额承担所得税纳税义务。

在根西岛，普通贸易合伙企业根据 1995 年颁布的合伙企业法进行监管，该法作为合伙企业的习惯法予以实施。奥尔德尼岛没有合伙企业法，但由于奥尔德尼岛的习惯法与根西岛相同，因此奥尔德尼岛依照习惯法成立的合伙企业与根西岛根据合伙企业法设立的合伙企业类似。

有限合伙企业的定义参见所得税法第 209（1）章节，其中包括对 1995 年的有限合伙企业（根西岛）法的引用。

有限责任合伙企业的定义参见所得税法第 209 (1) 章节，其中包括对 2013 年的有限责任合伙企业（根西岛）法的引用。

信托

信托不符合个人或实体的定义，因此不具有税收居民身份。根据所得税法第 53 章节的规定，一般由信托的受托人或受益人就其取得的收入或信托财产产生的收入承担所得税纳税义务。

所得税主管税务机关颁布的实践说明 M12 明确了只有信托收益源于根西岛境内（不包括根西岛境内产生的银行利息）或者受益人为根西岛税收居民的情况下才须对相关应税收入缴纳所得税。

若信托被撤销，委托人须就信托收入（不包括在根西岛境内产生的银行利息）承担所得税纳税义务；若委托人是根西岛税收居民，则须就信托源于境内外的所有收入承担所得税纳税义务。

四、联系方式

更多有关根西岛税收居民的信息，可联系：

Christina.lepavoux@tax.gov.gg

Alexis.morgan@tax.gov.gg

Lee.harris@tax.gov.gg

根西岛纳税人识别号编码规则

一、纳税人识别号介绍

严格来说，根西岛并未发放纳税人识别号。但是为了 CRS 目的，根西岛使用社会保险号码，作用与纳税人识别号相同。社会保险号码仅发放给个人，于个人出生（在根西岛辖区内）或移民至根西岛时由社会保险机构发放。

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	是
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二、纳税人识别号编码规则

个人

纳税人识别号由前缀为 GY 的 6 位数字组成（见下*处标注），例如：

GYXXXXXX（X 是 0-9 之间的数字）

社会保险号码按顺序发放。

*在 1979 年之前及未有电子化记录前，社保缴款人由英国和泽西岛移居至根西岛的，允许其保留原有的英国、泽西岛保险号码。虽然只有少数这种情况，但金融机构应注意其持有的可能是有效的纳税人识别号。

英国国家保险号码（NINO）

英国国家保险号码由 2 个字母、6 个数字和 1 个末位字母组成，末位字母一般是 A、B、C 或 D，例如：

QQ 12 34 56 A

泽西社会保险号码

泽西社会保险号码由以“JY”为前缀的 6 位数字和 1 位末位字母组成，例如：

JY 12 34 56 A

实体

根西岛税务部门不发放纳税人识别号给实体，根据 OECD 的 CRS 手册，可以使用以下“具有相同效力”的号码。

公司

对于在根西岛境内注册成立的公司，可以使用由根西岛登记机关发放的公司注册号码作为纳税人识别号。

公司注册号码由 1 开始按顺序发放，是一个 1-6 位的数字（即：X 到 XXXXXX，X 是 0-9 之间的数字）。

公司注册号码可在根西岛登记局官网通过搜索公司名称来查验。

如果没有公司注册号码（即公司不在根西岛境内注册成立，但其是根西岛的税收居民），应使用由根西岛税务局发放的根西岛纳税参照号码。

基金会

基金使用由根西岛基金注册机构发放的基金会注册号码作为纳税人识别号。

基金会注册号码由 1 开始按顺序发放，是一个 1-3 位之间的数字（诸如：X，XX 或 XXX，X 是 0-9 之间的数字）。

基金注册号码可以通过以下链接查验：

<http://www.guernseyregistry.com/article/104797/Foundations-Register>

慈善机构

慈善机构使用由慈善登记机构发放的相关注册号码作为纳税人识别号。

慈善机构注册号码是以“CH”为前缀的 1-3 位数字（例如：CHX, CHXX, CHXXX），可以通过慈善登记机构官网进行查验。

非营利组织

非营利组织注册号是以“NP”为前缀的 1-3 位数字（例如：NPX, NPXX, NPXXX），可以通过非盈利组织注册机构官网查验。

三、如何找到纳税人识别号

个人

社会保障缴费卡 (Social Security Contribution Card)，由根西岛社会保险机构发放；

社会保险卡 (Social Security Insurance Card)，由根西岛社会保险机构发放；

个人的工资单，由其雇主提供。

公司/基金会/慈善机构/非盈利组织

见上述第二部分

四、国内网站信息

无

五、联系方式

如有进一步的问题，可联系：

Christina.lepavoux@tax.gov.gg

Alexis.morgan@tax.gov.gg

Lee.harris@tax.gov.gg

资料来源：

根西岛税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Guernsey-Residency.pdf>

根西岛纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Guernsey-TIN.pdf>

Guernsey - Information on residency for tax purposes

Section I – Criteria for Individuals to be considered a tax resident

Please list the domestic legal provisions that determine whether an Individual is to be considered a tax resident of that jurisdictions. Such legal provisions may be articles of the relevant tax code (with hyperlinks to the provisions themselves, where possible), as well as any further regulations specifying the residency criteria (if available, with hyperlinks).

This section should ideally also provide further guidance for Individuals to determine whether they are a resident for tax purposes in the jurisdiction, presented either in narrative form or by means of hyperlinks to the relevant sections of the government or tax authority website or publications.

Individuals

For the purpose for Guernsey income tax, residence is determined in accordance with section 3 of the [Income Tax \(Guernsey\) Law, 1975, as amended \(“the Law”\)](#)

A simple guide to Guernsey income tax residence and resultant income tax liability (dependent on residential status) in Guernsey is available [here](#).

The Director of Income Tax also publishes [Statements of Practice \(“SOP”\)](#) which include relevant information concerning residence for tax purposes (specifically covered in Statements of Practice with the prefix “R”), the most recently published SOP being R14, which is located [here](#).

Section II - Criteria for Entities to be considered a tax resident

Please list the domestic legal provisions that determine whether an Entity is to be considered a tax resident of that jurisdiction. Such legal provisions may be articles of the relevant tax code, as well as any further regulations specifying the residency criteria. Ideally, also a list of domestic Entity types that are in principle considered tax residents of the jurisdiction should be included (if available, with hyperlinks).

This section should ideally also provide further guidance for the different types of Entities to determine whether they are a resident for tax purposes in the jurisdiction. It can be presented either in narrative form or by means of hyperlinks to the relevant sections of the government or tax authority website or publications.

Social Security numbers are not issued to Entities. However, online with the OECD commentary on TINs, a “functional equivalent” to the TIN may be used. The “functional equivalents” for the TINs of the following Entities;

Companies

A “company” is defined in section 209(1) of [the Law](#) as “...any body of persons corporate or unincorporated, not being a partnership...”

A company is resident in Guernsey in accordance with section 4 of [the Law](#), when it is either controlled in Guernsey or incorporated in Guernsey and has not been granted an exemption from income tax for that year of charge under any Ordinance made under section 40A of [the Law](#).

Exemption under section 40A of the Law is available only to public collective investment schemes, in accordance with [Schedules 1 and 2 of the Income Tax \(Exempt Bodies\) Ordinance, 1989](#).

The Director of Income Tax has also published [Statements of Practice \(“SOP”\)](#) which include relevant information concerning the residence of companies for income tax purposes. SOPs with the prefix “C” relate specifically to the income tax position for companies. A specific SOP has been published separate to the current version of the main SOP Booklet and is numbered C52, dealing with “Corporate residence” and can be found [here](#).

Foundations

Foundations fall within the definition of a company (namely, “...any body of persons corporate or unincorporated, not being a partnership...”), therefore, the residential status is determined in accordance with section 4 of [the Law](#) (on the same basis as a company).

Section III - Entity types that are as a rule not considered tax residents

This item should ideally provide a list of entity types that are considered fiscally transparent by the jurisdiction or are considered to have no tax residence by the jurisdiction based on other criteria, including a particular legal status or tax regime (such as trusts, foundations, partnerships, investment funds etc.), but are considered to have a nexus with the jurisdiction, in particular due to the fact that the entity was incorporated or is organised under the laws of the jurisdiction or has its place of effective management within the jurisdiction. Jurisdictions may wish to complement this section with further guidance on their domestic rules on the topic, either in narrative form or by inserting relevant hyperlinks.

Partnerships

Partnerships are fiscally transparent for the purposes of Guernsey income tax, therefore, the partners of a partnership (which may be individuals or companies) will be taxed on their respective share of the profits/income of the partnership in accordance with section 42(1) of [the Law](#).

In Guernsey, ordinary “trading” partnerships are governed by the terms of [the Partnership \(Guernsey\) Law, 1995](#), which was enacted to codify and clarify the customary law on partnerships. There is no statutory partnership law in Alderney but a partnership formed therein under customary law is similar to a Guernsey partnership formed under the Partnership Law, as the customary law of Alderney is the same as that of Guernsey.

Limited Partnerships are defined, for income tax purposes, in section [209\(1\) of the Law](#), which includes reference to the definition contained in the [Limited Partnerships \(Guernsey\) Law, 1995](#).

Limited Liability Partnerships are also defined in section [209\(1\) of the Law](#), which includes reference to the definition contained in the [Limited Liability Partnerships \(Guernsey\) Law, 2013](#).

Trusts

For Guernsey income tax purposes a trust cannot be considered resident as it is neither an individual nor a company. In accordance with section 53 of the Law the trustee or the beneficiary of a trust may be charged with income tax on any income which they are entitled to receive or has arisen from the property vested in the trust.

The Director of Income Tax has also published [Statement of Practice M12](#), which provides clarification that income tax will only be charged on trust income where the income arises in Guernsey (with the exception of Guernsey bank interest) or the beneficiaries are resident in Guernsey.

In the event that a trust is determined to be revocable then the settlor will be charged with income tax in respect of the trust income arising in Guernsey (excluding Guernsey bank interest) or the worldwide trust income where the settlor is resident in Guernsey.

Section IV - Contact point for further information

Please provide the contact details of the competent service within their tax authority, which can be contacted in case of further questions on tax residency.

(EU Member States can furthermore refer to the Taxes in Europe Data Base maintained by the European Union, which contains a wide range of information on all taxes in the EU Member States, including on tax residency.)

Further questions relating to Guernsey Tax residency, may be addressed to:

Christina.lepavoux@tax.gov.gg

Alexis.morgan@tax.gov.gg

Lee.harris@tax.gov.gg

Guernsey - Information on Tax Identification Numbers

Section I – TIN Description

Please provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.

Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.

Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.

Guernsey does not issue TINs in the strict sense, however, for the purposes of the CRS and in relation to individuals only Guernsey has adopted the use of Social Insurance numbers as the functional equivalent of a TIN. For the avoidance of doubt Social Insurance numbers are only issued to individuals. These are issued by the Guernsey Social Security Department only and are issued to an individual at birth (where born in the Bailiwick of Guernsey) or on moving residence to Guernsey.

Automatic issuance of TINs to all residents for tax purposes:

Individual: yes

If no, instances where individuals are not being automatically issued a TIN are:

Entities (as defined by the CRS): yes

If no, instances where Entities are not being automatically issued a TIN are:

Section II – TIN Structure

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

Individuals

The TIN is composed of 6 digits prefixed with GY (see note * below) e.g;

GYXXXXXX (where 'X' is a digit between 0-9 inclusive)

Social Security numbers are issued sequentially.

*In some, limited, cases, pre 1979 and computerisation of records, UK and Jersey contributors who moved permanently to Guernsey were permitted to retain their existing UK/Jersey Insurance Numbers.

This is a very small group, but Financial Institutions should be aware it is a potentially valid TIN for Guernsey purposes.

UK National Insurance Number (NINO)

A UK NINO is made up of two letters, six numbers and a final letter, which is always A,B,C or D e.g; QQ 12 34 56 A

Jersey Social Security Number

A Jersey Social Security Number is comprised of 6 digits prefixed by "JY" and a final letter e.g:

JY 12 34 56 A

Entities

TINs are not issued for entities which are considered to be companies for Guernsey tax purposes. In line with the OECD CRS Handbook, the following "functional equivalents" may be used.

Companies

A company's TIN will, where the company is registered in Guernsey, be the Guernsey Company Registration Number, as issued by the Guernsey Registry.

The Registration numbers start at "1" and increase sequentially. It is a number of between one and six digits (i.e. X to XXXXXX, where X is a number between 0 and 9)

A Company Search to confirm the number is available at the Guernsey Registry.

Where no Guernsey Company Registration Number is held (i.e. not incorporated in Guernsey, but tax resident in Guernsey) the company's Guernsey Tax reference number, as issued by ITO, shall be used.

Foundations

Where registered as a Guernsey Foundation a foundation's TIN will be its Foundation Registration number as issued by the Guernsey Foundations Registrar.

The Registration numbers start at "1" and increase sequentially. The Registration number is a short number of between one and three digits (i.e. X, XX or XXX, where X is a number between 0 and 9)

The register is available at <http://www.guernseyregistry.com/article/104797/Foundations-Register>

Charities

Where registered as a Guernsey Charity. the TIN will be the relevant registration number as issued by the [Guernsey Charities Register](#).

Charity registration number is a short number of between one and three digits following the prefix 'CH' (i.e. CHX, CHXX, CHXXX) . This information is publically available at the [Charities register](#)

Non Profit Organisation

Non Profit Organisation registration number is a short number of between one and three digits following the prefix "NP" (i.e. NPX, NPXX, NPXXX). This information is publically available at the [Non Profit Organisation register](#).

Section III – Where to find TINs

Please list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

Individuals

Social Security Contribution Card, issued by Guernsey Social Security Department

Social Security Insurance Card, issued by Guernsey Social Security Department

Individual's payslip, issued by their employer

Companies/Foundations/Charities/NPOs

As Section II

Section IV – TIN information on the domestic website

Please provide hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

Section V – Contact point for further information

Please provide the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

Further questions relating to Guernsey TINs may be addressed to:

Christina.lepavoux@tax.gov.gg

Alexis.morgan@tax.gov.gg

Lee.harris@tax.gov.gg